

VERIFICATION OF TRANSLATION

I, "Satoshi Hoshikoshi", a translator with an employee of "Fukumori Patent Office" (Address: 2F FUJI BLDG., 5-11, Kudan-Minami 4-chome, Chiyoda-ku, Tokyo 102-0074, Japan), hereby declare as follows:

That I am familiar with the Japanese and English languages;

That I am capable of translating from Japanese to English;

That the Japanese term "内包" was originally translated as "containing" and should be translated as "encapsulating".

That the Japanese term "注入イオン" was originally translated as "implantation target ions" and should be translated as "irradiating ions".

That the corrected translation attached hereto is a true and accurate translation of Japanese language Application titled, "材料膜の製造方法、及び、材料膜の製造装置" and having Application No. PCT/JP2005/005016, filed on March 18, 2005;

That all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true;

And further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any registration resulting therefrom.

By 

Executed this 15th day of July, 2009

Witness Hitoshi Takahashi